



# **RULES AND REGULATIONS ON THE BELT AND ROAD INITIATIVE TAX ADMINISTRATION CAPACITY ENHANCEMENT GROUP**

**(TRIAL)**

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# General Provisions

## Article 1 Background

This document is drafted in accordance with the *Memorandum of Understanding on the Establishment of the Belt and Road Initiative Tax Administration Cooperation Mechanism* (hereinafter referred to as “MoU”), to specify the tax training, research and technical assistance activities carried out by the Belt and Road Initiative Tax Administration Capacity Enhancement Group (hereinafter referred to as the “BRITACEG”), and the form and scope of cooperation amongst the participating parties of the BRITACEG.

## Article 2 Purpose

The BRITACEG primarily aims to help the Belt and Road Initiative Tax Administration Cooperation Mechanism (hereinafter referred to as the “BRITACOM”) Member Tax Administrations (hereinafter referred to as “TAs”) and Observers with tax administration capacity building, by providing training courses, tax-related knowledge products and technical assistance, and to enhance tax administration cooperation amongst the Belt and Road Initiative (hereinafter referred to as “BRI”) jurisdictions by facilitating academic researches and exchanges.

## Article 3 Responsibilities

According to Chapter 8 of the MoU, the BRITACEG should:

- 1) conduct tax training programs with the actual needs of the BRI jurisdictions;
- 2) organize seminars on BRI tax-related issues to share experiences and best practices as well as to facilitate communication and dialogues among the BRI jurisdictions; and
- 3) provide technical assistance to the BRI jurisdictions in tax capacity building.

# Organizational Structure

## Article 4 Framework

The BRITACEG is an integral part of the BRITACOM, with Director as its highest executive head and the BRITACEG Office to carry out the work of the Belt and Road Initiative Tax Academies (hereinafter referred to as “BRITAs”) and other relevant programs. The BRITACEG Office works together with the Secretariat of BRITACOM as a joint office.

## Article 5 Director of the BRITACEG

5.1 Director of the BRITACEG should be appointed by the Council from Council Members representing the TAs that have joined the BRITACEG as a member, and hold office for three years, eligible for reappointments.

5.2 Director of the BRITACEG should:

- 1) convene and preside over the BRITACEG meetings;
- 2) co-ordinate and direct the development strategies of the BRITACEG;
- 3) protect and promote the interests of the BRITACEG Members;
- 4) perform other duties assigned by the Council.

## Article 6 BRITACEG Office

Under the leadership of Director of the BRITACEG, the BRITACEG Office should:

- 1) formulate the development strategies of the BRITACEG and report to the Council through the Secretariat for review and approval;
- 2) organize BRITACEG meetings;
- 3) execute the resolutions of the BRITACEG meetings, and assist BRITACEG Members and Director of the BRITACEG in performing their duties;

- 4) review the applications of joining in or withdrawing from the BRITACEG as Members or Partners ;
- 5) review the applications by BRITACEG Members and Partners for the establishment of BRITA;
- 6) develop programs of tax training, research and technical assistance;
- 7) carry out tax training, research and technical assistance with relevant resources;
- 8) draft or amend the provisions of this document, and submit to the Council through the Secretariat for review and approval;
- 9) perform other duties assigned by Director of the BRITACEG.



# BRITACEG Membership and Partnership

## Article 7 Membership

7.1 Members of the BRITACEG are the Member TAs and Observers of the Council that voluntarily join the BRITACEG.

7.2 Founding Members of the BRITACEG are the TAs which signed the MoU at the first Conference of the Belt and Road Initiative Tax Administration Cooperation Forum held in Wuzhen on April 18, 2019 and joined the BRITACEG as members.

7.3 Apart from the founding Members, Member TAs and Observers of the Council that acknowledge the provisions of this document and are willing to join the BRITACEG may become a Member of the BRITACEG upon completion of the following procedures:

- 1) The applicant should submit a written application signed by the executive head or his/her authorized representative to the BRITACEG Office at least two months prior to the next Council meeting. The BRITACEG Office should evaluate the application and then report to the Council through the Secretariat for review and approval;
- 2) The applicant should designate a specific institution to undertake tasks from the BRITACEG and report its profile to the BRITACEG Office for assessment. The applicant may also contribute by other means if such institution is not available;
- 3) The BRITACEG office should evaluate the teaching conditions of the designated institution or the other means of contribution by the applicants, and then report to the Council through the Secretariat for review and approval. Council Members who cannot physically attend relevant meeting may present written opinions or vote by proxy.

7.4 The BRITACEG Members are entitled to:

- 1) attend the BRITACEG meetings with the right to speak and vote;

- 2) participate in formulating the tax training and research plans;
- 3) enjoy priority in activities organized by the BRITACEG;
- 4) share trainer resources, training and research outcomes;
- 5) provide advice and supervision to the BRITACEG;
- 6) enjoy other rights conferred by the BRITACEG.

#### 7.5 The BRITACEG Members should:

- 1) assign an official as its contact point to the BRITACEG;
- 2) provide trainers where possible for tax training, research and technical assistance programs ;
- 3) conduct tax training programs in accordance with the development strategies of the BRITACEG;
- 4) conduct tax researches in accordance with the development strategies of the BRITACEG ;
- 5) conduct tax technical assistance programs in accordance with the strategies;
- 6) conform with relevant financial regulations and ensure necessary facilities of training and research programs;
- 7) comply with the international treaties on intellectual property rights and the laws of the Member Jurisdictions, and respect the research outcomes of all members, except as otherwise stipulated;
- 8) perform other duties stipulated by the BRITACEG.

#### 7.6 Termination of Membership:

- 1) ***Withdrawal from the BRITACEG but not the Council.*** In the event that a Member decides to withdraw from the BRITACEG, it should submit a letter of withdrawal signed by the executive head or his/her authorized representative to the BRITACEG office at least two months prior to the next Council meeting. The BRITACEG Office should review the withdrawal request and then report to the Council through the Secretariat for approval. As the withdrawal being approved by the Council, the BRITACEG office shall return a written confirmation to that Member, whose membership will be terminated upon the receipt of the confirmation and to which the Rules and Regulations in this document shall cease to have effect.
- 2) ***Withdrawal from the BRITACEG and the Council.*** In the event that a Member decides to withdraw from the BRITACEG and the Council, it should submit a letter of withdrawal signed by the executive head or his/her authorized representative to the BRITACEG office at least two months prior to the next Council meeting. The BRITACEG Office should review the withdrawal request and then report to the Council through the Secretariat for approval. As the withdrawal being approved by the Council, the Secretariat shall return a written confirmation to that Member, whose membership will be terminated upon the

receipt of the confirmation and to which the MoU and the Rules and Regulations in this document shall cease to have effect.

3) **Termination for failure to fulfill obligations.** In the event that a BRITACEG Member fails to fulfill its obligations and leads to bad consequences, the BRITACEG office shall report to Director of the BRITACEG for an assertion, and then to the Council through the Secretariat for the termination of membership.

The application of resuming membership will not be accepted in three years starting on the day that the previous membership is terminated.

## Article 8 Partnership

8.1 The jurisdictions, international organizations, academic institutions, businesses and other stakeholders which acknowledge the BRI may become Partners of the BRITACEG.

8.2 The applicant for BRITACEG partnership shall submit a written application signed by the executive head or his/her authorized representative to the BRITACEG office at least two months prior to the next Council meeting. The BRITACEG Office should evaluate the application and then report to the Council through the Secretariat for review and approval.

8.3 The application will be approved with a two-thirds majority vote of the Council Members. Council Members who cannot physically attend the meeting may present written opinions or vote by proxy.

8.4 Partners of the BRITACEG are entitled to:

- 1) participate in the BRITACEG activities and meetings;
- 2) provide advice for the BRITACEG;
- 3) share trainer resources, tax training and research outcomes;
- 4) enjoy other rights conferred by the BRITACEG.

8.5 Partnership of the BRITACEG should:

- 1) provide advice for the development strategies of the BRITACEG and the programs of tax training, research and technical assistance ;
- 2) collaborate with the BRITACEG in tax training, research and technical assistance;
- 3) proceed with other cooperation matters agreed with the BRITACEG.



# The BRITAs

## Article 9 Nature

9.1 The BRITAs are the academic platform providing training and tax capacity building projects for tax officials from the BRI jurisdictions, with the aim of strengthening international tax exchanges and cooperation.

## Article 10 Requirements and Procedures of Establishment

10.1 Any Members and Partners of the BRITACEG with the intention of contributing to the training programs of the BRITACEG may apply for establishing a BRITA. A BRITA should:

- 1) be located in the region where it is economically influential and exemplary to neighboring areas;
- 2) have easy access to international transport;
- 3) have the necessary faculty of global trainers and facilities for international training and seminars.

10.2 Procedures for the establishment of the BRITAs:

- 1) a Member or Partner of the BRITACEG shall submit a written application for the establishment of a BRITA together with the introduction of the academy to Director of the BRITACEG through the BRITACEG office;
- 2) Director of the BRITACEG shall review the submitted materials. Once the application is approved, the BRITACEG office should report to the Council through the Secretariat for recordation. Under exceptional circumstances, the materials may be submitted to the Council for review and approval through the Secretariat.

## Article 11 Rights and Obligations

11.1 The BRITAs are entitled to:

- 1) participate in the overall publicity and promotion planning of the BRITACOM;

- 2) obtain guidance on curriculum design, teaching methodology, assessment approach, development of teaching materials, etc;
- 3) be invited to attend meetings and training programs organized by the BRITACEG;
- 4) have access to global tax training and research information, books, publications and audio-visual products provided by the BRITACEG;
- 5) have access to multimedia courseware and other teaching resources developed by the BRITACEG;
- 6) use the name and logo confirmed by the BRITACEG;
- 7) enjoy other rights conferred by the BRITACEG.

#### 11.2 The BRITAs should:

- 1) conduct training programs and other relevant activities;
- 2) comply with the BRITACEG's guidance on training programs;
- 3) accept the BRITACEG's program review and assessment, as well as relevant suggestions; and
- 4) perform other duties stipulated by the BRITACEG.

## Article 12 Funding and Contribution

12.1 The BRITAs shall mainly be self-funded. The jurisdictions of the BRITACEG Member or Partner where the BRITA is located may provide the BRITA with the facilities and funding which include:

- 1) lecture rooms and other necessary premises to carry out the programs;
- 2) accommodation, meals, and food and drinks for coffee breaks for participants and trainers;
- 3) transportation between the BRITA and the airport for the international participants and trainers;
- 4) financial support for the BRITA administration and its local events;
- 5) human resources support for coordinating the BRITAs programs;
- 6) financial support for translation, interpretation, photocopying and printing, for the facilities like computers, laptops, printers, internet, telephone, and overhead projectors (including the costs of rental where necessary) in relation to the BRITA administration and its local events, and for the costs of technician service for the operation of electronic equipment;
- 7) other local costs incurred in connection with the operation of the BRITAs.

# Training

## Article 13 Planning and Implementation

- 13.1 On the basis of the BRITACEG development strategies, the BRITACEG Office should develop and submit the annual training plan of the following year to the Council through the Secretariat for recordation in the fourth quarter of each year. The BRITACEG should carry out the work in accordance with the confirmed annual training plan.
- 13.2 The BRITAs should submit their annual training plan of the following year to the BRITACEG Office for review and recordation in the fourth quarter of each year. The BRITAs should carry out their work in accordance with the confirmed annual training plan, and may make proper adjustments, where necessary, to the plan upon the approval of the BRITACEG Office.

## Article 14 Participants

- 14.1 The training programs are primarily open to tax officials from Member TAs and Observers of the Council, and may be extended where necessary to that from other developing countries. The training enrollment will be fairly allocated among BRI jurisdictions based on their actual needs and the facts of curriculum arrangement, venue and budget.
- 14.2 The participants should have backgrounds of tax profession and be proficient in the language applied in the training programs.

## Article 15 Categories of Programs

- 15.1 The BRITACEG training includes both degree education programs and non-degree ones.
- 15.2 The BRITACEG training will be conducted through independent programs and collaborative ones. Independent programs will be conducted by the BRITACEG with its own resources. Collaborative programs refer to training programs jointly conducted by BRITACEG Members and Partners and other relevant parties.

15.3 The BRITACEG encourages multiple implementations of training programs:

- 1) long-term or short-term;
- 2) online or offline;
- 3) case studies, workshops, etc;
- 4) in other proper forms.

## Article 16 Implementation

16.1 Detailed schedules and applied materials of any training programs should be determined according to the annual training plan approved by the BRITACEG Office.

16.2 The BRITA undertaking the training programs should designate specific personnel who are responsible for the program management, including developing agenda, coordinating with trainers and participants, and assisting the BRITACEG in conducting quality assessments.

16.3 Upon the completion of a training program, for the participants who have passed relevant tests, the BRITA undertaking the training program shall issue course-completion certificates with corresponding levels determined by the BRITACEG.

## Article 17 The Expert Group

17.1 The BRITACEG shall build an Expert Group and manage the register of trainers;

17.2 The Expert Group should participate in:

- 1) the planning of training programs and research projects;
- 2) developing training courses;
- 3) teaching and training;
- 4) tax-related researches;
- 5) technical assistance;
- 6) other tasks assigned.

17.3 The BRITACEG Office is responsible for the daily management of and coordination with the trainers. The assessment on the trainers would be carried out on an irregular basis by the BRITACEG Office, or by the BRITAs undertaking training programs when necessary.

## Article 18 Funding

The training programs shall mainly be funded by the BRITA undertaking relevant tasks.

## Article 19 Quality Assessment

19.1 The BRITACEG shall perform relevant assessments to ensure training quality. The BRITAs undertaking training programs should submit assessment reports on training programs according to the specific plan of each training program.

The contents of assessment report include: assessment of training plan, teaching quality, the expertise of the trainers, facility and infrastructure, training results, etc.

Specifically, the assessment on training results may include (but are not limited to):

- 1) feedback (to reflect participants' feelings and satisfaction);
- 2) learning (to reflect to the participants' acquisition of training conetents);
- 3) outcomes (to reflect the participants' improvement of capacity and competence with the completion of the training programs).

19.2 If a BRITA undertaking training programs fails to fulfill the agreed responsibilities and obligations and rejects any possible corrections, the BRITACEG shall suspend or terminate relevant cooperative relationship when necessary.

## Chapter 6

# Research

### Article 20 Planning and Implementation

20.1 After consulting with BRITACEG Members and Partners, the BRITACEG Office shall develop the annual research plan and submit it to Director of the BRITACEG for review and approval. The approved annual research plan shall be submitted to the Council through the Secretariat for recordation. The BRITACEG shall carry out the work in accordance with the confirmed annual research plan.

20.2 BRITACEG Members and Partners may address their requests of certain research projects based on their specialties and willingness to the BRITACEG Office. Once the request is approved, the BRITACEG Office should mobilize resources to set up a research group to take overall responsibilities of the project.

### Article 21 Publication and Application of the Research Outcomes

21.1 Research outcomes shall be submitted to the BRITACEG Office for assessment and to the Council through the Secretariat for review and approval, and may be published as the intellectual property products of the BRITACEG.

21.2 Research outcomes may serve as a knowledge basis for tax training and policy dialogues.

21.3 Research outcomes may be released by a knowledge and information sharing webpage of the BRITACOM official website, so as to promote the sharing of taxation knowledge among the BRI Jurisdictions.

21.4 Based on the domestic laws of BRITACEG Members and relevant international norms, the Council shall endeavor to protect the intellectual property rights for the publication and application of research outcomes.

### Article 22 Funding

The operation of research projects shall mainly be funded by Members and Partners undertaking relevant projects.



## Chapter 7

# Tax Technical Assistance

### Article 23 Principle

The principles and spirits upheld in tax technical assistance may include mutual respect and equality, win-win cooperation, being realistic, honoring commitments and consistency.

### Article 24 Planning

The BRITACEG Office directs BRITACEG Members and partners to formulate the overall plan for tax technical assistance. The draft plan shall be submitted by the BRITACEG Office to Director of BRITACEG for confirmation and then to the Council through the Secretariat for review and approval.

### Article 25 Content

The provision of tax technical assistance may refer to expert consultation on policy and techniques.

The scope of tax technical assistance may include (but are not limited to) tax policies, tax administration and digitalization, business environment, tax service, and tax cooperation.

### Article 26 Establishment of Tax Technical Assistance Projects

A recipient shall address its request of assistance to the BRITACEG Office. A feasibility study will be necessary before the approval of such request and the establishment of relevant technical assistance project.

The BRITACEG Office, together with the BRITACEG member providing tax technical assistance, will decide whether to establish the project with proper review and study.

# Amendments, Entry into Force and Termination

## Article 27 Amendments

27.1 This document is an important part of the MoU. Amendments to this document shall be proposed where it is needed by three BRITACEG Members or one-fifth of all the BRITACEG Members, or by the BRITACEG Office, and submitted to the BRITACEG Office for assessment at least two months prior to the next Council meeting. The assessment shall be confirmed by Director of BRITACEG and then submitted to the Council through the Secretariat for review and approval.

27.2 Amendments to this document shall be approved with a two-thirds majority vote of the Council Members. The amended rules and regulations shall enter into force on the day of approval by the Council.

## Article 28 Entry into Force and Termination

28.1 This document shall remain in force until otherwise terminated by a resolution of the Council.

28.2 This document is written in English. It shall enter into force on the date of the adoption by the Council and be implemented on a trial basis for two years. After the trial periods, it shall be formally implemented or revised based on the actual needs and circumstances.

28.3 In the event that this document is terminated, the residual properties in relation to this document shall be used only for activities in conformity with the purpose of this document.

# Supplementary Provisions

## Article 29 Supplementary Provisions

29.1 The BRITACEG Office reserves the right to interpret the provisions of this document.

29.2 This document shall apply to the activities and supervision related to the BRITACEG participated by BRITACEG Members and partners and other relevant parties.

29.3 The BRITACEG and BRITAs shall appropriately use the flag and logo under the MoU.

29.4 Any disputes which may arise as to the implementation of this document shall be resolved through friendly consultation with equality and mutual benefits.

29.5 This document is not legally binding and does not create any legal rights or obligations.

